

GIVENS PURSLEY ^{LLP}

LAW OFFICES

601 W. Bannock Street
PO Box 2720, Boise, Idaho 83701
TELEPHONE: 208 388-1200
FACSIMILE: 208 388-1300
WEBSITE: www.givenspursley.com

Gary G. Allen
Christopher J. Beeson
Jessica M. Borup
William C. Cole
Michael C. Creamer
Thomas E. Dvorak
Roy Lewis Eiguren
Timothy P. Fearnside
Jeffrey C. Fereday
Steven J. Hippler
Karl T. Klein
Debora K. Kristensen
Anne C. Kunkel
Franklin G. Lee

David R. Lombardi
D. David Lorello, Jr.
Emily A. MacMaster
Kimberly D. Maloney
John M. Marshall
Kenneth R. McClure
Kelly Greene McConnell
Cynthia A. Melillo
Christopher H. Meyer
L. Edward Miller
Patrick J. Miller
Judson B. Montgomery
Angela K. Nelson
Deborah E. Nelson

W. Hugh O'Riordan, LLM
Michael C. Orr
Kenneth L. Pursley
Bradley V. Sneed
H. Barton Thomas, LLM
Conley E. Ward
Robert B. White
Michael V. Woodhouse

James A. McClure
OF COUNSEL

Raymond D. Givens
RETIRED

February 25, 2004

Dave Carlson
Senior Water Resources Agent
Idaho Department of Water Resources
900 N. Skyline Drive
Idaho Falls, ID 83402

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Department of Water Resources
Eastern Region

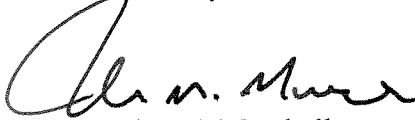
Re: Five-Acre Transfer in Name of JRG Partners
GP File No. 4989-7

Dear Dave:

Pursuant to our telephone conversation yesterday regarding the transfer application recently filed by JRG partners to transfer five acres of irrigation to storage and aesthetic purposes, I checked with JRG to determine what crops historically have been grown on the property. JRG informs me that three crops have been grown on the property: barley, silo corn and sunflowers.

If you need further information, please feel free to give me a call.

Sincerely,



John M. Marshall

JMM/hcm

S:\CLIENTS\4989\7JM ltr to IDWR re historic crops.DOC